

SCHEDULE A**Form 740**Commonwealth of Kentucky
REVENUE CABINET**KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS**

► Attach to Form 740. ► See instructions.

1997

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

Do not include expenses reimbursed or paid by others.	
Medical and Dental Expenses	1. Medical and dental expenses 1
	2. Enter amount from Form 740, line 10 2
	3. Multiply the amount on line 2 by 7.5% (.075). Enter result 3
	4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0- ► 4
Taxes	5. Local income taxes (do not include state income tax) 5
Note: Sales and use taxes are not deductible.	6. Real estate taxes 6
	7. Personal property taxes 7
	8. Other taxes (list) 8
	9. Total taxes. Add the amounts on lines 5 through 8. Enter here ► 9
Interest Expense	10. Home mortgage interest and points reported to you on federal Form 1098 10
Note: Personal interest is not deductible.	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) 11
	12. Points not reported to you on federal Form 1098 (see instructions for special rules) 12
	13. Investment interest (attach federal Form 4952 if required) 13
	14. Total interest. Add the amounts on lines 10 through 13. Enter here ► 14
Contributions	15. Contributions by cash or check 15
Note: For any contribution of \$250 or more, see instructions.	16. Other than cash or check (attach federal Form 8283 if over \$500) 16
	17. Artistic charitable contributions deduction (attach schedule) 17
	18. Carryover from prior year 18
	19. Total contributions. Add the amounts on lines 15 through 18. Enter here ► 19
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16 20
	21. Enter amount from Form 740, line 10 21
	22. Multiply the amount on line 21 by 10% (.10). Enter result 22
	23. Total casualty or theft loss(es). Subtract line 22 from line 20. If zero or less, enter -0- ► 23
Job Expenses and Most Other Miscellaneous Deductions	24. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list 24
	25. Tax preparation fees 25
	26. Other (investment, safe deposit box, etc.) list 26
	27. Add the amounts on lines 24, 25 and 26. Enter here 27
	28. Enter amount from Form 740, line 10 28
	29. Multiply the amount on line 28 by 2% (.02). Enter result 29
	30. Total. Subtract line 29 from line 27. If zero or less, enter -0- ► 30
Other Miscellaneous Deductions	31. Other (see instructions) list ► 31
Total Itemized Deductions	32. Add the amounts on lines 4, 9, 14, 19, 23, 30 and 31. Enter here ► 32

If the amount on Form 740, line 10, exceeds \$121,200 (\$60,600 if married filing separately on a combined return or separate returns), skip lines 33 through 36 and complete the schedule on the reverse of this form.

NOTE: Married taxpayers filing separately on a combined return complete lines 33 through 36. Other taxpayers do not complete lines 33 through 36, but enter total deductions (line 32 above) on Form 740, line 11.

33. Percent of income (Form 740, line 10, Column A) to total income (Form 740, total of line 10, Columns A and B) %
34. Percent of income (Form 740, line 10, Column B) to total income (Form 740, total of line 10, Columns A and B) %
35. Percent on line 33 times total deductions entered on line 32 above (enter here and on Form 740, line 11, Column A) %
36. Percent on line 34 times total deductions entered on line 32 above (enter here and on Form 740, line 11, Column B) %

ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 10, exceeds \$121,200 (\$60,600 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 10, Column A) to total income (Form 740, total of line 10, Columns A and B); enter in Column B the percent of income (Form 740, line 10, Column B) to total income (Form 740, total of line 10, Columns A and B). If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	_____ %	_____ %
1. Multiply the amount on Schedule A, line 32, by the percent of income shown in Columns A and/or B	1. _____	1. _____
2. Add the amounts on Schedule A, lines 4, 13 and 23, plus any gambling losses included on line 31 and multiply by the percent of income shown in Columns A and/or B	2. _____	2. _____
Note: Be sure your total gambling losses are clearly identified on line 31.		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 11.)	3. _____	3. _____
4. Multiply the amount on line 3 above by 80% (.80)	4. _____	4. _____
5. Enter the amount from Form 740, line 10	5. _____	5. _____
6. Enter \$121,200 (\$60,600 if married filing separately on a combined return or separate returns)	6. _____	6. _____
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form 740, line 11.)	7. _____	7. _____
8. Multiply the amount on line 7 above by 3% (.03)	8. _____	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9. _____	9. _____
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 11	10. _____	10. _____

If you received taxable interest or dividends of more than \$400 (\$800 joint), attach a copy of federal Schedule B (1040) or Schedule 1 (1040A), Interest and Dividend Income, to Kentucky Form 740.